
Section II

Statewide Overview

Summary

	FY 2022		FY 2022		FY 2023		FY 2023	
	Enacted		Revised		Request		Recommended	
Expenditures by Function*								
General Government	\$	2,755.7	\$	3,237.4	\$	2,356.8	\$	2,566.3
Human Services		5,213.3		5,800.3		5,684.6		5,437.3
Education		3,627.3		3,061.0		3,241.0		3,214.0
Public Safety		643.3		704.1		683.1		692.0
Natural Resources		113.4		148.8		125.0		131.0
Transportation		767.9		811.1		760.9		784.4
Total	\$	13,120.8	\$	13,762.6	\$	12,851.4	\$	12,825.0
Expenditures by Category*								
Salaries and Benefits	\$	1,903.4	\$	1,959.5	\$	1,935.2	\$	1,996.7
Contracted Services		703.7		766.0		550.3		470.7
Subtotal	\$	2,607.1	\$	2,725.5	\$	2,485.5	\$	2,467.5
Other State Operations		1,126.8		1,374.1		1,344.5		1,490.1
Aid to Local Units of Government		2,211.4		1,788.5		1,990.2		1,935.9
Assistance, Grants, and Benefits		5,892.1		6,209.4		5,711.7		5,635.3
Capital		452.8		535.4		528.4		508.0
Capital Debt Service		252.7		250.6		256.1		265.5
Operating Transfers		577.9		879.2		535.0		522.7
Total	\$	13,120.8	\$	13,762.6	\$	12,851.4	\$	12,825.0
Sources of Funds*								
General Revenue	\$	4,550.8	\$	4,998.9	\$	4,818.8	\$	4,731.3
Federal Aid		5,862.7		6,051.1		5,275.7		5,311.0
Restricted Receipts		372.7		448.0		442.9		432.2
Other		2,334.6		2,264.6		2,314.0		2,350.4
Total	\$	13,120.8	\$	13,762.6	\$	12,851.4	\$	12,825.0
FTE Authorization		15,313.2		15,320.5		15,325.5		15,416.5

**Data in millions*

Summary

The Governor's budget recommendations for FY 2023 are contained in 2022-H 7123, introduced on January 20, 2022, which is the day it was due by law. Supporting documents required as part of that submission were made available with the introduction.

The Governor recommends a total FY 2023 budget of \$12,825.0 million. Total expenditures decrease by \$295.8 million from the FY 2022 budget enacted by the 2021 Assembly, or 2.3 percent. His FY 2022 revised budget totals \$13,762.6 million; FY 2021 expenditures were \$12,986.9 million.

The budget includes \$4,731.3 million of expenditures funded from general revenues, \$180.5 million, or 4.0 percent more than the enacted general revenue funded budget. This is also \$267.6 million less than his revised recommendation which contains a significant number of one-time expenditures.

FY 2023	General Revenue	Federal	Restricted	Other	All Funds
FY 2022 Enacted	\$ 4,550.8	\$ 5,862.7	\$ 372.7	\$ 2,334.6	\$ 13,120.8
Governor	4,731.3	5,311.0	432.2	2,350.4	12,825.0
Change to Enacted	\$ 180.5	\$ (551.7)	\$ 59.5	\$ 15.8	\$ (295.8)
Percent Change	4.0%	-9.4%	16.0%	0.7%	-2.3%

FY 2022 Revised	General Revenue	Federal	Restricted	Other	All Funds
FY 2021 Final	\$ 3,982.6	\$ 7,538.6	\$ 348.7	\$ 2,455.0	\$ 14,325.0
FY 2021 Reported*	4,078.6	6,603.3	237.5	2,067.5	12,986.9
Difference	\$ 96.0	\$ (935.3)	\$ (111.2)	\$ (387.5)	\$ (1,338.1)
FY 2022 Enacted	\$ 4,550.8	\$ 5,862.7	\$ 372.7	\$ 2,334.6	\$ 13,120.8
Governor's FY 2022 Revised	4,998.9	6,051.1	448.0	2,264.6	13,762.6
Governor's Change to Enacted	\$ 448.1	\$ 188.4	\$ 75.3	\$ (70.0)	\$ 641.8
Percent Change	9.8%	3.2%	20.2%	-3.0%	4.9%
FY 2022 Final	\$ -	\$ -	\$ -	\$ -	\$ -
Change to Enacted	(4,550.8)	(5,862.7)	(372.7)	(2,334.6)	(13,120.8)
Percent Change	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
Change to Governor	\$ (4,998.9)	\$ (6,051.1)	\$ (448.0)	\$ (2,264.6)	\$ (13,762.6)
Change to FY 2021	\$ (4,078.6)	\$ (6,603.3)	\$ (237.5)	\$ (2,067.5)	\$ (12,986.9)
Percent Change to FY 2021	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%

**additional minor audit adjustments not reflected*

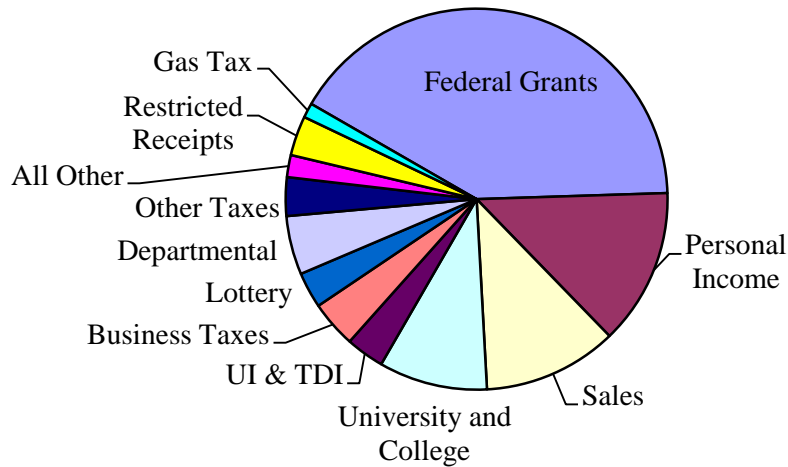
When the FY 2022 budget became law in July, the House Fiscal Staff's out-year forecast showed a structural imbalance averaging about \$200 million annually. It assumed no policy solution that reduces state expenses at Eleanor Slater Hospital and that the \$39.0 million set aside in the event of an early end to the enhanced Medicaid match is not available for use in FY 2023. It noted that these both presented opportunities to close the FY 2023 budget gap. It also did not assume use of any of the \$1.1 billion in American Rescue Plan Act stabilization funds for general use over the next few years, which is an allowable use of these funds in accordance with revenue replacement guidelines.

A significant revenue uptick in the preliminary closing data as well as the November consensus revenue estimate for FY 2022 alone resulted in nearly \$500 million in additional resources, effectively eliminating the budget gap, though most of that would be considered non-recurring. The consensus revenue forecast for FY 2023 also exceeded prior estimates, but to a much lower degree. On the expenditure side, the federal government further extended its enhanced Medicaid support for the current year, freeing up over \$80 million of additional one-time resources. There were additional changes to current year spending that also increased the current year surplus.

The Governor's revised budget uses most of the newly available surplus for major one-time information technology and capital commitments, to cover pension debt and other obligations, as well as account for employee wage increases agreed to in December. He leaves \$135.5 million to be available for use in FY 2023. Some of the one-time expenses are expected to produce savings in later years. The wage adjustments for FY 2023 include retroactive increases that combine to add 7.5 percent to base wage assumptions; out-year forecasts typically assume more modest growth. The Governor's budget also proposes a solution to resume a higher level of federal cost sharing at the state hospital and assumes those savings for half of FY 2023.

The revenue sources for the enacted budget are shown in the following graph. They include a number of changes to current law, all of which are described in *Section VI, Special Reports: Revenues Changes*.

Sources of Funds



The following table shows FY 2023 sources with items contributing to general revenues in bold type. It also shows the total percent it contributes to all funds and general revenues for each source.

All Sources	All Funds	Contribution	General Revenue	Contribution
Federal Grants	\$ 5,286.0	41.2%	\$ -	0.0%
Personal Income	1,703.4	13.3%	1,703.4	35.9%
Sales	1,462.0	11.4%	1,462.0	30.8%
University and College	1,180.9	9.2%	-	0.0%
UI & TDI	417.4	3.2%	-	0.0%
Business Taxes	510.0	4.0%	510.0	10.7%
Lottery	391.1	3.0%	391.1	8.2%
Departmental	420.9	3.3%	420.9	8.9%
Other Taxes	240.6	1.9%	240.6	5.1%
All Other	640.4	5.0%	22.4	0.5%
Restricted Receipts	432.2	3.4%	-	0.0%
Gas Tax	159.1	1.2%	-	0.0%
Total	\$ 12,844.1	100%	\$ 4,750.4	100%

**Excludes federal funds in Employment Trust Fund*

- *Federal funds* continue to be the single largest source, accounting for 41.2 percent of all revenues in FY 2023, excluding those federal funds supporting unemployment benefits. Recommended adjusted expenditures from federal sources of \$5,286.0 million are \$191.1 million more than enacted for FY 2022, a 3.8 percent increase, and are from roughly 300 different federal programs.

Medicaid is the single largest source of federal funds. The recommended budget includes \$2,223.0 million from Medicaid, 41.9 percent of all federal funds, and 14.1 percent of all revenues. Medicaid typically represents over half of all federal funds. This relative share first declined in FY 2021 because of the unprecedented influx of federal pandemic relief, primarily the \$1,250 million in Coronavirus Relief funds awarded to Rhode Island in March 2020. These funds were budgeted for expenditures along with estimates

of Stafford Act funds administered by the Federal Emergency Management Agency in both FY 2020 and FY 2021. Some spending of those funds repeated in FY 2022. New spending from State Fiscal Recovery funds begins with \$178.5 million in FY 2022 and \$430.9 million in FY 2023. Other major federal support includes \$435.1 million for the Supplemental Nutrition Assistance Program and \$335.5 million of federal Highway funds.

- *Sales and Personal Income taxes* combine for 24.6 percent of all revenues in FY 2023 and 66.6 percent of all general revenues. Combined with federal funds, they total nearly two-thirds, 65.8 percent.
- *Personal Income taxes* of \$1,703.4 million are the second largest of all revenue sources and the largest source of general revenues. The FY 2023 estimate is \$253.0 million more than the FY 2022 enacted budget estimates, or 17.4 percent.
- *Sales tax* revenues of \$1,462.0 million are the second largest of general revenue sources. That amount is \$249.2 million more than enacted for FY 2022, or 20.6 percent.
- *University and College Funds* are \$1,180.9 million and 9.2 percent of all sources, including tuition, revenues from the operation of enterprise type activities such as residence and dining halls, sponsored research, the direct student loan program, and federal scholarship and grant funds like Pell grants. These increase \$212.1 million or 21.9 percent from the FY 2022 enacted estimates.
- *Employment Security and Temporary Disability Insurance* payments are estimated at \$417.4 million, which are \$928.1 million less than the levels estimated for the FY 2022 enacted budget which reflected extraordinarily high payments related to the pandemic's effect on the economy.
- *Business taxes* of \$510.0 million account for 4.0 percent of total revenues and 10.7 percent of general revenues for FY 2023. They would increase \$51.8 million or 11.3 percent from the enacted estimate. These include corporate income tax, public utilities gross earnings, the tax on banks, financial institutions, insurance companies and health care institutions.
- The *Lottery* is expected to contribute \$391.1 million, which is 3.0 percent of all revenues and 8.2 percent of general revenues.
- *Departmental Revenues* of \$420.9 million include \$170.2 million from the hospital licensing fee. Departmental revenues would be 3.3 percent of all revenues and 8.9 percent of general revenues.
- *Other taxes* include cigarettes, alcohol, inheritance, realty transfer, and racing and athletics. These total \$240.6 million in the FY 2023 budget and comprise 1.9 percent of all sources but 5.1 percent of general revenues.
- The *gas tax*, currently 34.5 cents per gallon, not including the one-half cent for the Underground Storage Tank Financial Responsibility Fund. It is estimated to produce \$4.5 million from each cent in FY 2023 for a total of \$159.1 million.
- The remaining sources, estimated at \$1,072.7 million, constitute 8.4 percent of all FY 2023 sources and include sources dedicated to specific purposes such as lottery operations, transportation funds and restricted receipts as well as unclaimed property and miscellaneous other items. Included in this total is the revenue assumed from the proposed adult-use marijuana program.

General Revenue Sources

Less than half of the total funds collected or received from all sources are considered as general revenues, \$4,750.4 million, and 37.0 percent of all sources. They can be used for any legitimate purpose in contrast to federal funds, restricted receipts, and certain other sources that may only be used for specific purposes.

The Consensus Revenue Estimating Conference estimates the amount of general revenues annually in November and May. It is composed of the Budget Officer, the Senate Fiscal Advisor, and the House Fiscal Advisor who must achieve consensus on their forecast; votes are not taken. The estimates are to be based upon current law at the times of the conferences.

Available general revenues also include \$212.7 million of delayed reimbursements from the Federal Emergency Management Agency for expenses charged to general revenues. It also includes a balance forward from FY 2021 of \$375.0 million minus transfer of \$152.0 million to the Budget Stabilization and Cash Reserve Account, or “rainy day fund” to be used in case of emergency, and then only by legislative action. Three percent of the opening surplus plus all revenues must be deposited in the account. Any amounts used must be replaced in the following year. The 2020 Assembly used \$120.0 million to close the projected FY 2020 deficit when it adopted the revised budget in late June 2020. The FY 2021 budget repaid that in full.

The account is limited; once the limit is reached, the excess revenues are transferred to the Rhode Island Capital Plan account, where they may be used to fund capital projects. The voters approved a constitutional amendment in 2006 to allow the capital account to be used solely for capital projects beginning in FY 2008 and to increase the Budget Stabilization and Cash Reserve Account to five percent and mandating that three percent of the opening surplus and all revenues must be deposited in the account by FY 2013.

FY 2023 Expenditures

Recommended expenditures of \$12,825.0 million are \$295.8 million less than enacted for FY 2022, or 2.3 percent. They can be divided into a functional classification of expenditures that aggregates agencies with like programs and purposes into the six functions used: general government, human services, education, public safety, natural resources, and transportation. Viewing expenditures functionally offers a look at what they do or provide for.

The presentation of expenditure by function and category discussed on the next page reflects the data in the Governor’s budget. Comparisons by function and by category between years is complicated again this year because of the large influx of federal COVID-related expenses and how they are budgeted.

Expenditures by Function

- The *Human Services* function includes all programs for medical assistance, supplemental security income, cash assistance, day care, elderly services, adjudicated youth, mental health, general health, developmental disabilities, children under the care and jurisdiction of the state, and the state’s general hospitals. Expenditures of \$5,437.3 million are 42.4 percent of all expenditures and 38.8 percent of those funded from general revenues. These expenditures are \$224.0 million more than enacted for FY 2022 by the 2021 Assembly. Those funded from general revenues are \$109.9 million more.
- *Education* includes programs of elementary and secondary education, public higher education, scholarships and grants for all higher education, arts, and historical preservation and heritage. Education aid to local units of government represents 52.8 percent of total expenses, or \$1,696.3 million of the \$3,214.0 million. Education aid is discussed in detail in *Section VI* of this volume, *Special Reports: Education Aid*. Education expenditures comprise 25.1 percent of total expenditures, but 34.7 percent of

general revenue funded ones. They decrease by \$413.3 million from the enacted FY 2022 budget largely reflects changes and timing of use of federal stimulus funds in FY 2022; those funded from general revenues increase by \$45.9 million.

- The budget includes \$692.0 million for *Public Safety* expenditures, \$48.8 million more than the enacted budget. They comprise 5.4 percent of all expenditures and 10.9 percent of those funded from general revenues.
- *Natural Resources* programs would spend \$131.0 million, which is \$17.6 million more than enacted for FY 2022. They are 1.0 percent of total expenditures and 1.2 percent of those from general revenues.
- *Transportation* programs account for 6.1 percent of expenditures and include the state's highway and transit programs. Funding of \$784.4 million, none from general revenues, is \$16.5 million more than enacted for FY 2022.
- The remaining 20.0 percent of expenditures, \$2,566.3 million, are for the *General Government* programs. These include programs that support all other functions as well as general type activities. Examples of the former include the Ethics Commission and the Department of Administration. Examples of the latter include the general officers except the Attorney General, the Board of Elections, and the Department of Labor and Training.

Expenditures also include all of the state's debt service except that for higher education and the transportation Grant Anticipation Revenue Vehicle bonds. General Government expenditures are \$189.3 million or 6.9 percent less than the enacted budget.

Expenditures by Category

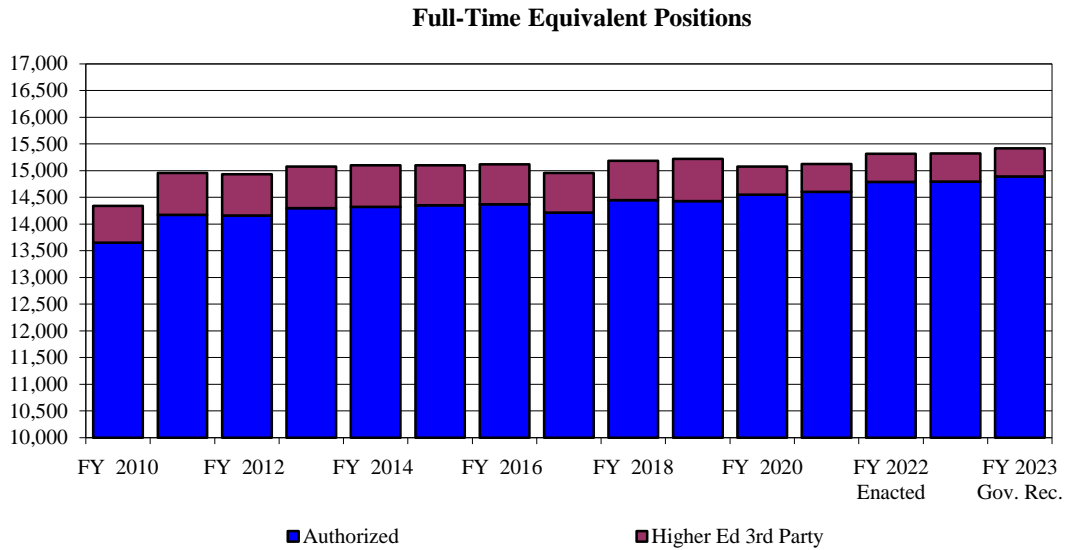
Expenditures are also aggregated and presented by accounting categories that designate what is purchased as opposed to the purpose of expenditures. The categories include: state operations; local aid; assistance, grants and benefits; capital; and operating transfers.

State Operations are the day-to-day expenses of state government. These expenditures include *personnel* and *other operating* expenditures. Personnel expenditures include *salaries and benefits* including fringe benefits, workers' compensation and unemployment compensation, and *contracted professional services*. *Other operating* expenditures are the non-personnel day-to-day expenses of state government, including maintenance and non-fixed capital assets.

The budget includes \$1,996.7 million for total *salaries and benefits* for 15,416.5 full-time equivalent positions and *contracted services* expenditures of \$470.7 million. Salary and benefit expenditures are \$93.3 million more than the enacted budget and includes statewide adjustments consistent with his recent labor agreements and assuming the pay increases also apply to non-union staff. Contracted services expenditures would decrease \$232.9 million, reflecting fluctuations in pandemic spending. Salaries and benefits account for 15.6 percent of total expenditures and 22.8 percent of those funded from general revenues. Expenditures for contracted services account for 3.7 percent of the total budget and 2.0 percent of those funded from general revenues.

The total personnel expenditures are the costs associated with all positions in state service, excluding those funded through internal service accounts. These accounts are funded from operating charges to state agencies for overhead type services provided by the individuals funded from the accounts. These costs are treated in the budget as operating expenses; the personnel and operating costs in the internal service accounts are essentially off line to avoid double counting. The largest ones were converted to direct appropriations by the 2006 Assembly in the FY 2008 budget. The 2017 Assembly authorized internal

service funds for centralized services including information technology, capital asset management and maintenance, and human resources. The Assembly concurred with the Governor's recommendation to have the FY 2018 revised and FY 2019 budgets reflect the establishment of these internal service funds. A total of \$81.5 million of FY 2018 expenses were converted from direct appropriations to internal service funds. Of that total, \$56.2 million was budgeted as salaries and benefits and is now shown as an operating expense.



The budget includes \$1,490.1 million for *other state operations*, which constitutes 11.6 percent of FY 2023 expenditures from all sources and 5.2 percent of those funded with general revenues. This is \$363.3 million more than enacted, \$51.1 million more from general revenues. There are items budgeted as operations that belong in other categories such as wage increases for classified employees of higher education and certain federally funded aid programs to human service providers that are ordinarily budgeted as assistance and grants.

Local Aid, or *Aid to Local Units of Government*, is payments made to governmental units with taxing authority. It includes both aid to local governments designed to decrease property tax reliance and education aid. The budget includes \$1,935.9 million for *aid to local units of government* that includes \$1,696.3 million in education aid and \$239.6 million in general state aid. These expenditures comprise 15.1 percent of all expenditures. However, they comprise 32.7 percent of general revenue funded ones.

Local aid expenditures from general revenues of \$1,545.5 million consist of \$1,308.6 million in education aid and \$236.9 million in general state aid. General revenue funded education aid increases by \$39.3 million; general aid is \$25.6 million more. Local aid is discussed in detail in *Section VI* of this volume, *Special Reports: State Aid to Local Governments* and *Special Reports: Education Aid*.

Assistance, Grants, and Benefits constitutes payments to individuals and nongovernmental agencies. These payments include Medicaid managed care programs including Rlte Care, Rhody Health Partners and Rhody Health Options, and other medical assistance programs. They also include grants to environmental agencies, local law enforcement agencies, unemployment compensation, and temporary disability and workers' compensation. This is the largest category of expenditure.

Assistance, grants, and benefits are \$5,635.3 million and constitute the largest category, 43.9 percent of all expenditures and 32.5 percent of general revenue funded expenditures. Employment security and temporary disability fund expenditures, human services medical assistance, food stamps, and cash

assistance make up most of these expenditures. These expenditures are \$256.8 million less than the enacted budget considering all sources. Those expenses from general revenues are \$51.5 million more.

The following table shows the major grants in human services.

EOHHS-Human Services Grants	All Funds				General Revenues			
	FY 2021 Actual	FY 2022 Enacted	FY 2023 Gov. Rec.	Change	FY 2021 Actual	FY 2022 Enacted	FY 2023 Gov. Rec.	Change
<i>EOHHS/Human Services</i>								
Managed Care	\$ 798.0	\$ 853.5	\$ 870.5	\$ 17.0	\$ 299.5	\$ 344.3	\$ 382.3	\$ 38.0
Long Term Care	388.6	451.4	405.5	(45.9)	148.8	190.7	185.7	(5.0)
Hospitals	193.4	215.1	219.7	4.6	85.6	94.8	98.3	3.5
Rhody Health Partners	281.2	298.8	315.7	16.9	116.5	127.1	145.4	18.3
Rhody Health Options	123.2	144.8	194.5	49.7	49.0	61.3	89.2	27.9
Expansion	633.1	746.2	706.0	(40.2)	68.8	80.1	75.4	(4.6)
Other	141.0	144.1	162.7	18.6	43.1	48.9	57.6	8.6
Pharmacy	58.6	69.2	71.9	2.7	64.7	69.1	87.0	17.9
COVID Relief Programs	45.5	-	41.1	41.1	-	-	-	-
Health System Transformation Project	33.6	27.5	20.2	(7.2)	-	-	-	-
Subtotal: Medical Assistance	\$2,696.2	\$2,950.6	\$3,007.8	\$ 57.3	\$ 875.8	\$1,016.3	\$1,121.0	\$ 104.7
Child Care	\$ 55.8	\$ 74.2	\$ 84.2	\$ 10.0	\$ 0.8	\$ 0.9	\$ 0.9	\$ 0.0
Rhode Island Works Program	14.8	20.9	28.2	7.3	-	-	-	-
SSI State Program	18.4	18.0	18.5	0.6	18.4	18.0	18.5	0.6
SSI/Bridge Program	0.7	0.9	0.8	(0.1)	0.7	0.9	0.8	(0.1)
Subtotal: Cash Assistance	\$ 89.7	\$ 113.8	\$ 131.7	\$ 17.9	\$ 19.9	\$ 19.7	\$ 20.2	\$ 0.5
Supplemental Nutrition Assistance	\$ 393.1	\$ 254.0	\$ 435.0	\$ 181.0	\$ -	\$ -	\$ -	\$ -
Low Income Heating and Energy Assistance Program (LIHEAP)	31.2	28.1	33.5	5.5	-	-	-	-
Weatherization	0.3	1.6	1.5	(0.1)	-	-	-	-
Veterans' Organizations	0.2	0.2	0.2	-	0.2	0.2	0.2	-
Community/Social Services Block Grants	10.1	9.8	9.2	(0.6)	3.8	4.0	4.5	-
Subtotal: Other Assistance	\$ 434.8	\$ 293.7	\$ 479.4	\$ 186.4	\$ 4.0	\$ 4.2	\$ 4.7	\$ -
<i>DHS/Office of Healthy Aging</i>								
Medical Assistance	\$ 4.8	\$ 10.9	\$ 10.6	\$ (0.3)	\$ 1.9	\$ 4.6	\$ 4.9	\$ 0.3
COVID Relief Programs	3.3	3.7	4.2	0.5	-	-	-	-
Other Grants	8.7	10.7	10.9	0.3	2.0	2.2	2.4	0.2
<i>Behavioral Healthcare, Developmental Disabilities and Hospitals</i>								
Developmental Disabilities	\$ 244.0	\$ 295.0	\$ 347.8	\$ 52.8	\$ 97.3	\$ 125.2	\$ 160.5	\$ 35.3
Behavioral Healthcare Services	24.0	26.3	25.7	(0.6)	-	0.3	0.3	-
COVID Relief Programs	2.5	22.0	15.3	(6.7)	-	-	-	-
<i>Children, Youth and Families</i>								
Child Welfare	\$ 141.7	\$ 156.7	\$ 159.5	\$ 2.8	\$ 94.9	\$ 103.6	\$ 104.0	\$ 0.4
Children's Behavioral Health	9.5	9.6	17.6	8.0	3.7	3.7	3.8	0.1
Juvenile Corrections	1.7	1.6	1.9	0.3	1.6	1.6	1.6	-
Central Management	-	-	1.5	1.5	-	-	-	-
COVID Relief Programs	2.9	1.5	0.2	-	2.5	-	-	-
Higher Ed. Incentive Grants	-	0.2	0.2	-	-	0.2	0.2	-
<i>Health</i>								
Women, Infants and Children	\$ 16.1	\$ 20.7	\$ 20.2	\$ (0.5)	\$ -	\$ -	\$ -	\$ -
Maternal Infant & Early Childhood Home Visiting	8.1	14.9	10.9	(3.9)	-	0.7	0.7	-
COVID Relief Programs	39.4	6.4	-	(6.4)	16.1	-	-	-
Other Grants	15.7	19.7	16.8	(2.9)	0.9	0.9	1.1	0.2

\$ in millions

Capital expenditures have in the past included only direct pay capital improvements and debt service on financed capital improvements. Expenditures for direct pay are reflected in the years that the payments are made. Financed capital improvements are reflected as the annual debt service payments. Therefore, total capital expenditures for any year are not reflected in the budget. They are, however, presented annually in the capital budget as part of the Governor's budget.

Capital expenses total \$508.0 million, or 4.0 percent of all expenditures; debt service of \$265.5 million is 2.1 percent. Capital expenditures would be \$55.2 million more than enacted for FY 2022 and debt service is \$12.8 million more. A comprehensive review of the capital budget is contained in *Section IV: Capital Budget*. However, they also include capital purchases that had formerly been included as capital outlays within state operations. The purpose may be to include all fixed assets above certain threshold values of cost and time. The budget does not present sufficient information to break the new items out from the old.

Operating Transfers are transfers between different funds and to component units of state government. They had been part of other categories in past budgets. Transfers to component units include transfers from general revenues to quasi-public agencies, such as the transfer to the Commerce Corporation. Recent budgets contained a significant increase in these related to limited-term investments via the Commerce Corporation.

They also represent transfers within state agencies from funds distinct from the General Fund. An example is transfers from the Department of Labor and Training to the three Rhode Island institutions of higher education. These transfers double count expenditures that appear elsewhere in this budget or in other state agencies. They total \$522.7 million and constitute 4.1 percent of the total budget. The general revenues portion is \$34.0 million, 0.7 percent of general revenue funded expenditures.

General Revenue Surplus Statement

The Governor recommends an ending FY 2023 surplus of \$8.0 million, and an operating deficit of \$127.5 million reflecting use of the FY 2022 surplus. The Governor submitted his budget prior to the final release of audited financial statements for FY 2021, but the budget incorporated most of the changes reflected in those final statements and assumed a closing surplus of \$375.0 million, which is \$0.5 million higher than the audited data. This means that the Governor's ending surplus would be adjusted to \$7.5 million.

	FY 2021	FY 2022	FY 2023
Opening Surplus			
Free Surplus	\$ 156,188,375	\$ 374,956,654	\$ 135,509,903
Reappropriated Surplus	5,336,653	8,446,365	-
Adjustment to Opening Surplus	(13,159,126)	-	-
Adjustment to Fund Balance	106,335,827	212,685,030	-
Subtotal	\$ 254,701,729	\$ 596,088,049	\$ 135,509,903
Revenues			
Actual/Enacted/Estimated	\$ 4,431,578,564	\$ 4,684,300,000	\$ 4,583,200,000
Governor	-	5,963,000	167,163,927
Revenues	\$ 4,431,578,564	\$ 4,690,263,000	\$ 4,750,363,927
Cash Stabilization Fund	(137,238,234)	(151,956,590)	(146,576,215)
Total Available Resources	\$ 4,549,042,059	\$ 5,134,394,459	\$ 4,739,297,615
Expenditures			
Actual/Enacted/Estimated	\$ 4,078,639,040	\$ 4,550,811,637	\$ 4,569,010,000
Reappropriations	-	8,446,365	-
Governor	-	439,626,554	162,302,148
Total Expenditures	\$ 4,078,639,040	\$ 4,998,884,556	\$ 4,731,312,148
Total Surplus	\$ 470,403,019	\$ 135,509,903	\$ 7,985,467
Transfers: IT and HTC	(87,000,000)	-	-
Reappropriations	(8,446,365)	-	-
Free Surplus	\$ 374,956,654	\$ 135,509,903	\$ 7,985,467
<i>Operating Surplus/(Deficit)</i>	<i>221,037,943</i>	<i>(452,131,781)</i>	<i>(127,524,436)</i>
Budget Stabilization and Cash Reserve	\$ 227,949,050	\$ 253,260,983	\$ 244,293,692
Percent of Revenues	5.1%	5.4%	5.1%

The budget reserve and cash stabilization account, the “rainy day fund” would have ending balances of \$227.9 million in FY 2021, \$253.3 million in FY 2022 and \$244.3 million in FY 2023. The account receives 3.0 percent of general revenues plus free surplus annually.

Out-Year Forecasts

- The out-years continue to be unbalanced. The forecast included with the Governor's budget estimates a \$215.3 million gap for FY 2024, declining somewhat in later years but still averaging about \$200 million annually. The FY 2024 gap includes the impact of using about \$130 million of surplus funds in FY 2023 as well as the last increment of ongoing car tax phase-out. The forecast also assumes the impact of new proposals including increased commitments for Medicaid program expansion, tax exemptions and child care expenses. Some of that is offset by growth in newly proposed revenues and expenditure savings from one-time investments. Staff review of these assumptions including education aid projections and the impact of expiring federal funds is ongoing as the legislative budget process progresses.

	FY 2024	FY 2025	FY 2026	FY 2027
Opening Surplus	\$ 8.0	\$ -	\$ -	\$ -
Revenues	4,873.1	4,996.9	5,125.6	5,260.9
Cash Stabilization Fund	(146.4)	(149.9)	(153.8)	(157.8)
Useable Revenues	\$ 4,734.7	\$ 4,847.0	\$ 4,971.8	\$ 5,103.1
Expenditures	4,950.0	5,052.9	5,163.5	5,284.6
Total Surplus	\$ (215.3)	\$ (205.9)	\$ (191.7)	\$ (181.6)
Revenue Growth	2.6%	2.5%	2.6%	2.6%
Useable Revenue Growth	-0.1%	2.4%	2.6%	2.6%
Expenditure Growth	4.6%	2.1%	2.2%	2.3%
Surplus Percent of Useable Revenues	-4.5%	-4.2%	-3.9%	-3.6%

The following table shows the out-year forecast surpluses and deficits, as well as the four-year average for the past eight Governor's budgets, including the current one.

<i>(in millions)</i>	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Average
<i>Gov. Budget</i>	Out-Year Forecasts											
FY 2016	(74.6)	(211.8)	(285.9)	(376.7)								(237.3)
FY 2017		(192.6)	(233.6)	(271.7)	(332.6)							(257.6)
FY 2018			(150.0)	(184.1)	(192.6)	(194.1)						(180.2)
FY 2019				(86.2)	(123.9)	(173.6)	(227.0)					(152.7)
FY 2020					(79.1)	(115.2)	(180.0)	(277.3)				(162.9)
FY 2021						(31.4)	(64.7)	(138.5)	(153.9)			(97.1)
FY 2022							(374.4)	(379.7)	(363.7)	(318.9)		(359.2)
FY 2023								(215.3)	(205.9)	(191.7)	(181.6)	(198.6)

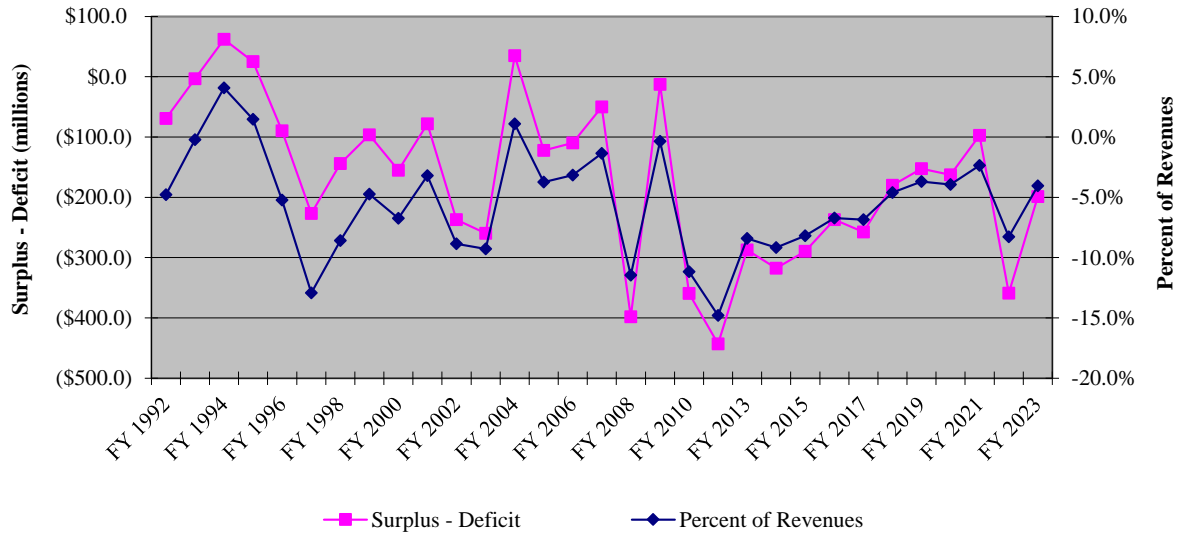
One of the largest contributors to the FY 2023 deficit that required solving was the use of one-time solutions in the FY 2022 enacted budget, including an expected \$281.4 million FY 2021 surplus. Other one-time expenditures include the enhanced Medicaid match and other limited federal funds, as well as some program expansions and the established commitment to reimburse municipalities for phasing out car taxes.

One-time resources are used for the FY 2023 budget and are the primary reason again for the FY 2024 out-year budget deficit. However, out-year projections are a function of both the assumptions made concerning revenues and expenditures and the structure of the budget. That is, the out-year projections are a function of assumed revenue and expenditure growth patterns for FY 2024 through FY 2027 and the FY 2023 budget itself. Also, the economic data used for the Governor's budget is from the November consensus economic forecast. This had been revised from earlier projections and will be revised again in May.

While deficits cannot constitutionally occur, they indicate the extent to which unresolved structural issues will carry through budgets, and to the extent that the problem in any given year is solved without addressing the underlying structural problem, the deficits amplify each year. Out-year deficits began increasing and reached a high of over \$535 million in Governor Carcieri's final budget.

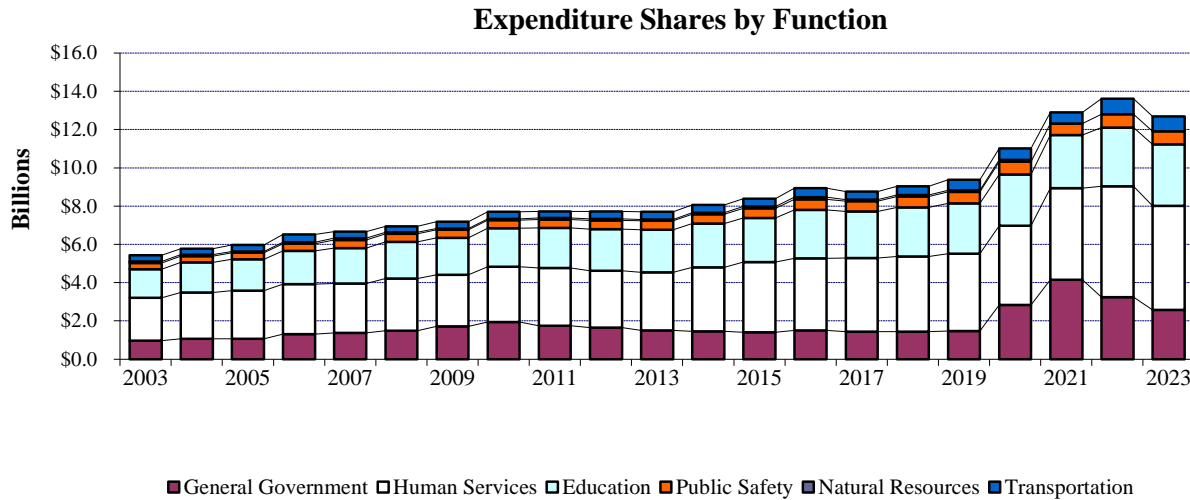
The following chart shows the average surpluses and deficits for the four out-years for each of the proposed budgets since FY 1992.

Average Four Year Surplus - Deficit



Distribution of Total Expenditures

Expenditures can be aggregated many ways. In Rhode Island, we have tended to aggregate by *function* and by *category of expenditure*. The functional classification aggregates agencies with like programs and purposes into the six functions used: general government, human services, education, public safety, natural resources, and transportation. Viewing expenditures functionally offers a look at what they do or provide for. As noted previously, changes in budget presentation relative to internal service funds impact these comparisons as does the way federal COVID-related expenditures are budgeted.



General Government programs include the regulatory and administrative functions that support all other functions and all the general officers except the Attorney General, whose expenditures are classified under Public Safety.

Human Services includes all programs for medical assistance, supplemental security income, cash assistance, day care, elderly services, adjudicated youth, mental health, general health, developmental disabilities, children under the care and jurisdiction of the state, and the state's general hospitals.

Education includes programs of elementary and secondary education, public higher education, arts, and historical preservation and heritage.

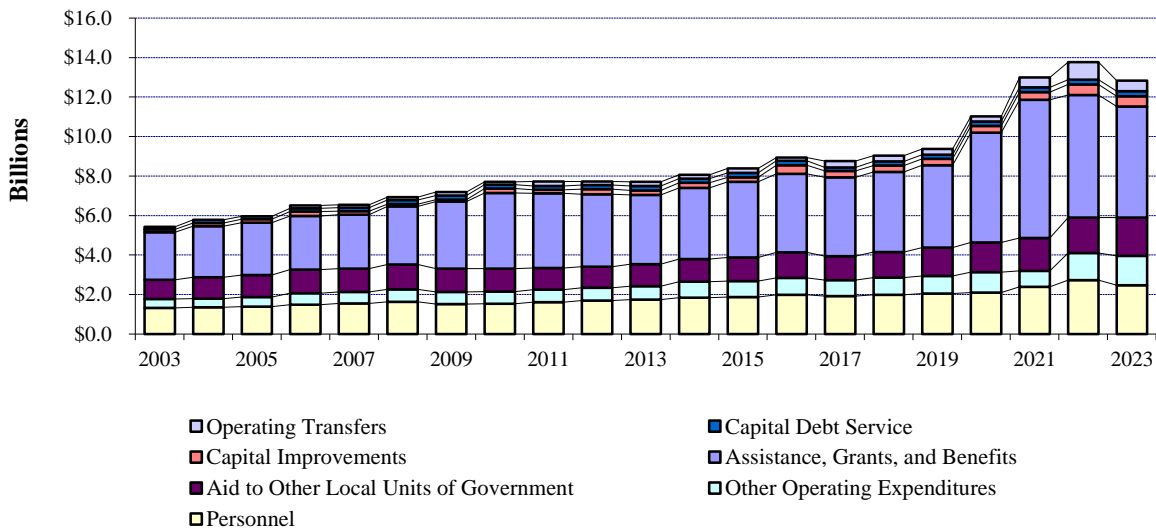
Public Safety includes the state's law enforcement, adjudication, and penal programs.

The *Natural Resources* function includes the programs that protect the natural and physical resources of the state through regulation and planning and that provide safe recreational resources.

Transportation programs include all highway and transit programs, except airports, which are under the quasi-public Rhode Island Airport Corporation.

Expenditures are also aggregated and presented by accounting categories that designate what is purchased as opposed to the purpose of expenditures. The categories include: state operations; local aid; assistance, grants, and benefits; capital; and operating transfers. As noted previously, changes in budget presentation relative to internal service funds impact these comparisons.

Expenditure Shares by Category



State Operations are the day-to-day expenses of state government. These expenditures include *personnel* and *other operating* expenditures. *Personnel* expenditures include salaries and wages, fringe benefits, workers' compensation and unemployment compensation, and consultant services. *Other operating* expenditures are the non-personnel day-to-day expenses of state government, including maintenance and non-fixed capital assets.

Local Aid, or *Aid to Local Units of Government*, is payments made to governmental units with taxing authority. It includes both aid to local governments designed to decrease property tax reliance and education aid.

Assistance, Grants, and Benefits constitutes payments to individuals and nongovernmental agencies. These payments include Medicaid managed care programs including Rite Care, Rhody Health Partners and Rhody Health Options, and other medical assistance programs. They also include grants to environmental agencies, local law enforcement agencies, and unemployment compensation, temporary disability and workers' compensation. This is the largest category of expenditure.

Capital expenditures include both direct pay *capital improvements* and *debt service* on financed capital improvements. Expenditures for direct pay are reflected in the years that the payments are made. Financed capital improvements are reflected as the annual debt service payments. Therefore, total capital expenditures for any year are not reflected in the budget.

However, the budget now includes capital purchases that had formerly been included as capital outlay within state operations as part of capital. The purpose may be to include all fixed assets above certain threshold values of cost and time. The budget does not present sufficient information to break the new items out from the old.

Operating Transfers are transfers between different funds and to component units of state government. They had been part of other categories in past budgets. Transfers to component units include transfers to quasi-public agencies, such as the transfer to the Commerce Corporation. There are also instances where these expenses are already represented elsewhere in the budget thus double-counting the expenditure.

Staff has reviewed the Governor's recommended changes to the enacted budget for each agency and department, and compared them to the changes requested by those agencies and departments. The agencies and departments are arranged by function.

Distribution Tables

The distribution tables on the following pages array expenditures by function and category. Expenditures by function are read down the table while expenditures by category are read across. All expenditures are expressed in millions of dollars. The percentages shown in the table represent the percent of the total shown in each cell.

Expenditures from All Funds

FY 2021 Reported	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 226.6 1.7%	\$ 391.1 3.0%	\$ 571.2 4.4%	\$ 437.4 3.4%	\$ 55.1 0.4%	\$ 71.4 0.5%	\$ 1,752.7 13.5%
Contracted Services	94.4 0.7%	368.9 2.8%	93.7 0.7%	19.9 0.2%	6.6 0.1%	58.2 0.4%	641.6 4.9%
Other State Operations	342.5 2.6%	160.1 1.2%	206.6 1.6%	96.7 0.7%	16.0 0.1%	(21.9) -0.2%	800.0 6.2%
Aid to Local Units of	209.1 1.6%	- 0.0%	1,459.7 11.2%	0.2 0.0%	- 0.0%	- 0.0%	1,669.0 12.9%
Assistance, Grants, & Capital	2,776.1 21.4%	3,827.0 29.5%	351.3 2.7%	22.4 0.2%	3.9 0.0%	10.9 0.1%	6,991.5 53.8%
Debt Service	14.8 0.1%	7.5 0.1%	18.8 0.1%	20.7 0.2%	7.5 0.1%	319.2 2.5%	388.6 3.0%
Operating Transfers	169.5 1.3%	- 0.0%	71.7 0.6%	2.0 0.0%	- 0.0%	0.3 0.0%	243.5 1.9%
Total	314.1 2.4%	34.6 0.3%	0.8 0.0%	- 0.0%	- 0.0%	150.5 1.2%	500.1 3.9%
	\$ 4,147.0 31.9%	\$ 4,789.2 36.9%	\$ 2,773.8 21.4%	\$ 599.2 4.6%	\$ 89.0 0.7%	\$ 588.7 4.5%	\$ 12,986.9 100.0%

FY 2022 Enacted	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 244.1 1.9%	\$ 437.1 3.3%	\$ 622.6 4.7%	\$ 447.6 3.4%	\$ 58.2 0.4%	\$ 93.7 0.7%	\$ 1,903.4 14.5%
Contracted Services	74.4 0.6%	369.5 2.8%	156.6 1.2%	26.4 0.2%	8.7 0.1%	68.1 0.5%	703.7 5.4%
Other State Operations	522.7 4.0%	204.0 1.6%	224.4 1.7%	89.7 0.7%	18.8 0.1%	67.3 0.5%	1,126.8 8.6%
Aid to Local Units of	214.5 1.6%	- 0.0%	1,996.9 15.2%	- 0.0%	- 0.0%	- 0.0%	2,211.4 16.9%
Assistance, Grants, & Capital	1,120.3 8.5%	4,183.7 31.9%	515.1 3.9%	49.4 0.4%	6.9 0.1%	16.9 0.1%	5,892.1 44.9%
Debt Service	50.7 0.4%	6.5 0.0%	37.8 0.3%	30.2 0.2%	20.8 0.2%	306.8 2.3%	452.8 3.5%
Operating Transfers	184.6 1.4%	- 0.0%	67.8 0.5%	- 0.0%	- 0.0%	0.3 0.0%	252.7 1.9%
Total	344.3 2.6%	12.5 0.1%	6.2 0.0%	- 0.0%	0.0 0.0%	214.9 1.6%	577.9 4.4%
	\$ 2,755.7 21.0%	\$ 5,213.3 39.7%	\$ 3,627.3 27.6%	\$ 643.3 4.9%	\$ 113.4 0.9%	\$ 767.9 5.9%	\$ 13,120.8 100.0%

Expenditures from All Funds

FY 2023 Recommended	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 263.6 2.1%	\$ 464.2 3.6%	\$ 637.5 5.0%	\$ 468.0 3.6%	\$ 64.6 0.5%	\$ 98.7 0.8%	\$ 1,996.7 15.6%
Contracted Services	57.1 0.4%	179.0 1.4%	131.7 1.0%	27.4 0.2%	10.7 0.1%	64.8 0.5%	470.7 3.7%
Other State Operations	723.4 5.6%	337.5 2.6%	246.3 1.9%	97.9 0.8%	22.6 0.2%	62.4 0.5%	1,490.1 11.6%
Aid to Local Units of	239.6 1.9%	- 0.0%	1,696.3 13.2%	- 0.0%	- 0.0%	- 0.0%	1,935.9 15.1%
Assistance, Grants, & Capital	738.9 5.8%	4,439.9 34.6%	378.7 3.0%	45.7 0.4%	13.2 0.1%	18.9 0.1%	5,635.3 43.9%
Debt Service	104.4 0.8%	5.1 0.0%	14.5 0.1%	51.1 0.4%	19.8 0.2%	313.0 2.4%	508.0 4.0%
Operating Transfers	194.5 1.5%	- 0.0%	70.7 0.6%	- 0.0%	- 0.0%	0.3 0.0%	265.5 2.1%
Operating Transfers	244.8 1.9%	11.6 0.1%	38.3 0.3%	1.9 0.0%	- 0.0%	226.1 1.8%	522.7 4.1%
Total	\$ 2,566.3 20.0%	\$ 5,437.3 42.4%	\$ 3,214.0 25.1%	\$ 692.0 5.4%	\$ 131.0 1.0%	\$ 784.4 6.1%	\$ 12,825.0 100.0%

FY 2023 Recommended Change to Enacted	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 19.5 -6.6%	\$ 27.0 -9.1%	\$ 15.0 -5.1%	\$ 20.4 -6.9%	\$ 6.4 -2.2%	\$ 5.0 -1.7%	\$ 93.3 -31.6%
Contracted Services	(17.3) 5.8%	(190.6) 64.4%	(24.9) 8.4%	1.0 -0.3%	2.0 -0.7%	(3.2) 1.1%	(232.9) 78.7%
Other State Operations	200.7 -67.8%	133.6 -45.2%	21.9 -7.4%	8.2 -2.8%	3.8 -1.3%	(4.9) 1.6%	363.3 -122.8%
Aid to Local Units of	25.1 -8.5%	- 0.0%	(300.6) 101.6%	- 0.0%	- 0.0%	- 0.0%	(275.5) 93.2%
Assistance, Grants, & Capital	(381.3) 128.9%	256.2 -86.6%	(136.4) 46.1%	(3.7) 1.2%	6.3 -2.1%	2.1 -0.7%	(256.8) 86.8%
Debt Service	53.6 -18.1%	(1.3) 0.5%	(23.3) 7.9%	20.9 -7.1%	(1.0) 0.3%	6.2 -2.1%	55.2 -18.7%
Operating Transfers	9.9 -3.4%	- 0.0%	2.9 -1.0%	- 0.0%	- 0.0%	- 0.0%	12.8 -4.3%
Operating Transfers	(99.5) 33.6%	(1.0) 0.3%	32.1 -10.9%	1.9 -0.7%	(0.0) 0.0%	11.3 -3.8%	(55.1) 18.6%
Total	\$ (189.3) 64.0%	\$ 224.0 -75.7%	\$ (413.3) 139.7%	\$ 48.8 -16.5%	\$ 17.6 -6.0%	\$ 16.5 -5.6%	\$ (295.8) 100.0%

Expenditures from General Revenues

FY 2021 Reported	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 135.1 3.3%	\$ 162.6 4.0%	\$ 161.4 4.0%	\$ 215.7 5.3%	\$ 33.0 0.8%	\$ - 0.0%	\$ 707.8 17.4%
Contracted Services	16.8 0.4%	185.0 4.5%	13.4 0.3%	13.0 0.3%	0.7 0.0%	- 0.0%	228.9 5.6%
Other State Operations	56.7 1.4%	50.4 1.2%	33.2 0.8%	63.7 1.6%	10.6 0.3%	- 0.0%	214.5 5.3%
Aid to Local Units of Government	72.1 1.8%	- 0.0%	1,226.8 30.1%	- 0.0%	- 0.0%	- 0.0%	1,298.9 31.8%
Assistance, Grants, & Benefits	52.7 1.3%	1,144.5 28.1%	46.2 1.1%	10.9 0.3%	0.7 0.0%	- 0.0%	1,255.0 30.8%
Capital	0.7 0.0%	1.4 0.0%	1.5 0.0%	4.3 0.1%	0.1 0.0%	- 0.0%	8.0 0.2%
Debt Service	131.5 3.2%	- 0.0%	39.9 1.0%	- 0.0%	- 0.0%	- 0.0%	171.4 4.2%
Operating Transfers	163.0 4.0%	31.0 0.8%	0.1 0.0%	- 0.0%	- 0.0%	- 0.0%	194.1 4.8%
Total	\$ 628.5 15.4%	\$ 1,575.0 38.6%	\$ 1,522.5 37.3%	\$ 307.5 7.5%	\$ 45.1 1.1%	\$ - 0.0%	\$ 4,078.6 100.0%

FY 2022 Enacted	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 145.8 3.2%	\$ 268.7 5.9%	\$ 177.9 3.9%	\$ 408.8 9.0%	\$ 36.7 0.8%	\$ - 0.0%	\$ 1,037.8 22.8%
Contracted Services	13.8 0.3%	50.8 1.1%	15.3 0.3%	16.3 0.4%	0.6 0.0%	- 0.0%	96.8 2.1%
Other State Operations	41.2 0.9%	50.8 1.1%	31.4 0.7%	59.3 1.3%	10.5 0.2%	- 0.0%	193.2 4.2%
Aid to Local Units of Government	211.3 4.6%	- 0.0%	1,269.3 27.9%	- 0.0%	- 0.0%	- 0.0%	1,480.6 32.5%
Assistance, Grants, & Benefits	41.1 0.9%	1,352.4 29.7%	62.8 1.4%	27.4 0.6%	0.9 0.0%	- 0.0%	1,484.6 32.6%
Capital	1.8 0.0%	1.1 0.0%	0.5 0.0%	1.9 0.0%	0.3 0.0%	- 0.0%	5.5 0.1%
Debt Service	145.4 3.2%	- 0.0%	38.1 0.8%	- 0.0%	- 0.0%	- 0.0%	183.6 4.0%
Operating Transfers	68.8 1.5%	- 0.0%	- 0.0%	- 0.0%	- 0.0%	- 0.0%	68.8 1.5%
Total	\$ 669.1 14.7%	\$ 1,723.8 37.9%	\$ 1,595.3 35.1%	\$ 513.5 11.3%	\$ 49.0 1.1%	\$ - 0.0%	\$ 4,550.8 100.0%

Expenditures from General Revenues

FY 2023 Recommended	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 160.8 3.4%	\$ 267.4 5.7%	\$ 183.9 3.9%	\$ 423.1 8.9%	\$ 41.5 0.9%	\$ - 0.0%	\$ 1,076.8 22.8%
Contracted Services	14.1 0.3%	51.4 1.1%	15.0 0.3%	14.9 0.3%	1.2 0.0%	- 0.0%	96.6 2.0%
Other State Operations	65.7 1.4%	66.2 1.4%	40.0 0.8%	61.6 1.3%	10.8 0.2%	- 0.0%	244.3 5.2%
Aid to Local Units of Government	236.9 5.0%	- 0.0%	1,308.6 27.7%	- 0.0%	- 0.0%	- 0.0%	1,545.5 32.7%
Assistance, Grants, & Benefits	18.6 0.4%	1,447.9 30.6%	55.5 1.2%	13.1 0.3%	1.0 0.0%	- 0.0%	1,536.1 32.5%
Capital	2.1 0.0%	0.9 0.0%	0.5 0.0%	2.8 0.1%	0.2 0.0%	- 0.0%	6.5 0.1%
Debt Service	154.0 3.3%	- 0.0%	37.6 0.8%	- 0.0%	- 0.0%	- 0.0%	191.6 4.0%
Operating Transfers	32.3 0.7%	- 7.0%	- 0.0%	1.7 0.0%	- 0.0%	- 0.0%	34.0 0.7%
Total	\$ 684.6 14.5%	\$ 1,833.7 38.8%	\$ 1,641.2 34.7%	\$ 517.1 10.9%	\$ 54.8 1.2%	\$ - 0.0%	\$ 4,731.3 100.0%

FY 2023 Recommended Change to Enacted	General Government	Human Services	Education	Public Safety	Natural Resources	Trans- portation	Total
Salaries & Benefits	\$ 15.1 8.4%	\$ (1.3) -0.7%	\$ 6.0 3.4%	\$ 14.4 8.0%	\$ 4.8 2.7%	\$ - 0.0%	\$ 39.0 21.6%
Contracted Services	0.4 0.2%	0.6 0.3%	(0.3) -0.2%	(1.4) -0.8%	0.6 0.3%	- 0.0%	(0.2) -0.1%
Other State Operations	24.4 13.5%	15.4 8.5%	8.7 4.8%	2.3 1.3%	0.3 0.2%	- 0.0%	51.1 28.3%
Aid to Local Units of Government	25.6 14.2%	- 0.0%	39.3 21.8%	- 0.0%	- 0.0%	- 0.0%	64.9 35.9%
Assistance, Grants, & Benefits	(22.5) -12.4%	95.4 52.9%	(7.3) -4.1%	(14.3) -7.9%	0.1 0.1%	- 0.0%	51.5 28.5%
Capital	0.3 0.2%	(0.2) -0.1%	0.0 0.0%	0.9 0.5%	(0.1) -0.1%	- 0.0%	0.9 0.5%
Debt Service	8.6 4.7%	- 0.0%	(0.5) -0.3%	- 0.0%	- 0.0%	- 0.0%	8.1 4.5%
Operating Transfers	(36.5) -20.2%	- 0.0%	- 0.0%	1.7 0.9%	- 0.0%	- 0.0%	(34.8) -19.3%
Total	\$ 15.4 8.6%	\$ 109.9 60.9%	\$ 45.9 25.4%	\$ 3.5 2.0%	\$ 5.8 3.2%	\$ - 0.0%	\$ 180.5 100.0%

